

**481—106.11(99B) Quarterly reports.** Licensees must file quarterly reports with the department.

**106.11(1)** Quarterly reports are submitted on a calendar-quarter basis.

- a.* The first quarter is January 1 to March 31;
- b.* The second quarter is April 1 to June 30;
- c.* The third quarter is July 1 to September 30;
- d.* The fourth quarter is October 1 to December 31.

**106.11(2)** Quarterly reports must be completed on the forms determined by the department. Quarterly reports are due 30 calendar days after the end of the quarter. When the due date falls on a Saturday, Sunday or legal holiday, the report is due on the next business day.

**106.11(3)** The quarterly report form may be obtained by calling the department at (515)281-6848 or printed from: <http://www.dia.iowa.gov/page10.html>.